

**EXHIBIT A**  
**BIG LOTS INC., ET AL. - CASE NO. 24-11967**  
**SUMMARY OF HOURS BY PROFESSIONAL**  
**FOR THE PERIOD MARCH 1, 2025 TO MARCH 31, 2025**

<b>Professional</b>	<b>Position</b>	<b>Billing Rate</b>	<b>Total Hours</b>	<b>Total Fees</b>
Steven Simms	Senior Managing Director	\$1,525	3.3	\$5,032.50
Clifford Zucker	Senior Managing Director	\$1,445	1.1	\$1,589.50
Elizabeth Hu	Senior Managing Director	\$1,305	5.0	\$6,525.00
Megan Hyland	Managing Director	\$1,155	8.8	\$10,164.00
Brian Taylor	Managing Director	\$1,095	6.3	\$6,898.50
Thiago Nunes Rodrigues	Senior Director	\$1,020	29.0	\$29,580.00
Calvin Aas	Senior Consultant	\$760	60.0	\$45,600.00
Sophia Cassidy	Consultant	\$575	13.6	\$7,820.00
David Berry	Consultant	\$550	4.2	\$2,310.00
<b>GRAND TOTAL</b>			<b>131.3</b>	<b>\$115,519.50</b>

**EXHIBIT B**  
**BIG LOTS INC., ET AL. - CASE NO. 24-11967**  
**SUMMARY OF HOURS BY TASK**  
**FOR THE PERIOD MARCH 1, 2025 TO MARCH 31, 2025**

<b>Task Code</b>	<b>Task Description</b>	<b>Total Hours</b>	<b>Total Fees</b>
1	Current Operating Results & Events	4.6	\$2,645.00
2	Cash & Liquidity Analysis	59.0	\$52,331.00
5	Real Estate Issues	4.9	\$3,218.00
11	Prepare for and Attendance at Court Hearings	0.5	\$577.50
14	Analysis of Claims/Liabilities Subject to Compromise	8.9	\$8,833.00
18	Potential Avoidance Actions & Litigation Matters	41.7	\$38,196.00
21	General Meetings with Committee & Committee Counsel	0.4	\$602.00
24	Preparation of Fee Application	11.3	\$9,117.00
<b>GRAND TOTAL</b>		<b>131.3</b>	<b>\$115,519.50</b>

**EXHIBIT C**  
**BIG LOTS INC., ET AL. - CASE NO. 24-11967**  
**DETAIL OF TIME ENTRIES**  
**FOR THE PERIOD MARCH 1, 2025 TO MARCH 31, 2025**

Task Category	Date	Professional	Hours	Activity
1	3/3/2025	Sophia Cassidy	0.3	Prepare daily email update on case news and docket filings for the FTI team.
1	3/4/2025	Sophia Cassidy	0.2	Prepare daily email update on case news and docket filings for the FTI team.
1	3/5/2025	Sophia Cassidy	0.2	Prepare daily email update on case news and docket filings for the FTI team.
1	3/6/2025	Sophia Cassidy	0.2	Prepare daily email update on case news and docket filings for the FTI team.
1	3/7/2025	Sophia Cassidy	0.2	Prepare daily email update on case news and docket filings for the FTI team.
1	3/10/2025	Sophia Cassidy	0.2	Prepare daily email update on case news and docket filings for the FTI team.
1	3/11/2025	Sophia Cassidy	0.3	Prepare daily email update on case news and docket filings for the FTI team.
1	3/12/2025	Sophia Cassidy	0.2	Prepare daily email update on case news and docket filings for the FTI team.
1	3/13/2025	Sophia Cassidy	0.2	Prepare daily email update on case news and docket filings for the FTI team.
1	3/14/2025	Sophia Cassidy	0.2	Prepare daily email update on case news and docket filings for the FTI team.
1	3/17/2025	Sophia Cassidy	0.2	Prepare daily email update on case news and docket filings for the FTI team.
1	3/18/2025	Sophia Cassidy	0.2	Prepare daily email update on case news and docket filings for the FTI team.
1	3/19/2025	Sophia Cassidy	0.2	Prepare daily email update on case news and docket filings for the FTI team.
1	3/20/2025	Sophia Cassidy	0.2	Prepare daily email update on case news and docket filings for the FTI team.
1	3/21/2025	Sophia Cassidy	0.2	Prepare daily email update on case news and docket filings for the FTI team.
1	3/24/2025	Sophia Cassidy	0.2	Prepare daily email update on case news and docket filings for the FTI team.
1	3/25/2025	Sophia Cassidy	0.3	Prepare daily email update on case news and docket filings for the FTI team.
1	3/26/2025	Sophia Cassidy	0.2	Prepare daily email update on case news and docket filings for the FTI team.
1	3/27/2025	Sophia Cassidy	0.1	Prepare daily email update on case news and docket filings for the FTI team.
1	3/28/2025	Sophia Cassidy	0.1	Prepare daily email update on case news and docket filings for the FTI team.
1	3/31/2025	Sophia Cassidy	0.5	Prepare daily email update on case news and docket filings for the FTI team.
<b>1 Total</b>			<b>4.6</b>	
2	3/1/2025	Calvin Aas	0.6	Review weekly cash flow variance reporting.
2	3/3/2025	Calvin Aas	1.3	Respond to comments from the FTI team re: liquidity update for the Committee.
2	3/3/2025	Calvin Aas	2.8	Finalize initial draft of liquidity update for the Committee.

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Task Category	Date	Professional	Hours	Activity
2	3/3/2025	Calvin Aas	0.5	Assess outstanding updates on liquidity update for the Committee.
2	3/3/2025	Calvin Aas	0.2	Participate on call with the Debtors' financial advisors on outstanding items re: liquidity.
2	3/3/2025	Megan Hyland	0.8	Assess liquidity update for the Committee.
2	3/3/2025	Thiago Nunes Rodrigues	1.0	Review and provide comments on materials for the Committee re: liquidity.
2	3/4/2025	Calvin Aas	0.1	Prepare estimate of professional fee hours for cash flow budget.
2	3/4/2025	Calvin Aas	0.5	Draft email correspondence to the Debtors' financial advisors re: liquidity.
2	3/4/2025	Calvin Aas	1.6	Finalize updated draft of liquidity update for the Committee.
2	3/4/2025	Clifford Zucker	0.3	Review and analyze liquidity update for the Committee.
2	3/4/2025	Elizabeth Hu	0.3	Review liquidity update presentation.
2	3/4/2025	Megan Hyland	0.6	Assess liquidity update for the Committee.
2	3/4/2025	Steven Simms	0.3	Correspond with the FTI team on key wind-down updates.
2	3/4/2025	Thiago Nunes Rodrigues	0.8	Revise materials for the Committee re: administrative and wind-down budgets.
2	3/4/2025	Thiago Nunes Rodrigues	0.3	Prepare correspondence to FTI team and Committee counsel with update on the administrative and wind-down budgets.
2	3/4/2025	Thiago Nunes Rodrigues	0.3	Participate on call with the Debtors' financial advisors to discuss funding reconciliation.
2	3/7/2025	Calvin Aas	0.2	Participate on call with the Debtors' financial advisors re: budgets.
2	3/7/2025	Calvin Aas	0.7	Review weekly liquidity reporting.
2	3/7/2025	Calvin Aas	2.6	Prepare draft materials for the Committee re: budgets.
2	3/7/2025	Megan Hyland	0.2	Participate on call with the Debtors' financial advisors re: budgets.
2	3/9/2025	Calvin Aas	2.0	Update draft materials for the Committee re: budgets.
2	3/10/2025	Calvin Aas	1.8	Respond to comments from the FTI team on materials for the Committee re: budgets.
2	3/10/2025	Calvin Aas	1.3	Update support for the weekly budgets' analysis.
2	3/10/2025	Calvin Aas	2.4	Finalize updated draft materials for Committee re: budgets.
2	3/10/2025	Elizabeth Hu	0.3	Review and provide comments on liquidity update for the Committee.
2	3/10/2025	Megan Hyland	0.5	Review liquidity update for the Committee.

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Task Category	Date	Professional	Hours	Activity
2	3/10/2025	Steven Simms	0.4	Assess wind-down updates.
2	3/10/2025	Thiago Nunes Rodrigues	0.8	Review and provide comments on materials for the Committee re: liquidity update.
2	3/11/2025	Calvin Aas	0.8	Review final draft of presentation for the Committee re: budgets.
2	3/11/2025	Calvin Aas	0.4	Respond to comments on presentation for the Committee re: budgets.
2	3/11/2025	Calvin Aas	0.3	Finalize updated presentation for the Committee re: budgets.
2	3/11/2025	Clifford Zucker	0.3	Review and analyze liquidity update for the Committee.
2	3/11/2025	Elizabeth Hu	0.2	Review update for FTI team on funding reconciliation items.
2	3/11/2025	Megan Hyland	0.2	Finalize liquidity update for the Committee.
2	3/11/2025	Thiago Nunes Rodrigues	0.4	Participate on call with the Debtors' financial advisors re: funding reconciliation items.
2	3/11/2025	Thiago Nunes Rodrigues	0.5	Prepare correspondence to Committee counsel with an update on funding reconciliation items.
2	3/11/2025	Thiago Nunes Rodrigues	0.2	Participate on call with Committee counsel to discuss funding reconciliation items.
2	3/14/2025	Calvin Aas	0.7	Participate on call with the Debtors' financial advisors re: liquidity.
2	3/14/2025	Megan Hyland	0.7	Participate on call with the Debtors' financial advisors re: liquidity.
2	3/14/2025	Thiago Nunes Rodrigues	0.7	Participate on call with the Debtors' financial advisors re: liquidity.
2	3/14/2025	Thiago Nunes Rodrigues	3.2	Review weekly variance reporting of administrative and wind-down budgets.
2	3/17/2025	Thiago Nunes Rodrigues	2.5	Prepare draft materials for the Committee re: administrative and wind-down budgets.
2	3/18/2025	Calvin Aas	0.1	Prepare estimate of professional fees for budget.
2	3/18/2025	Elizabeth Hu	0.2	Review the latest liquidity update for the Committee.
2	3/18/2025	Megan Hyland	0.3	Review and provide comments on liquidity update for the Committee.
2	3/18/2025	Thiago Nunes Rodrigues	1.0	Revise materials for the Committee re: administrative and wind-down budgets.
2	3/19/2025	Clifford Zucker	0.4	Review and analyze liquidity update for the Committee.

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Task Category	Date	Professional	Hours	Activity
2	3/21/2025	Calvin Aas	0.3	Participate on call with the Debtors' financial advisors re: liquidity.
2	3/21/2025	Calvin Aas	0.9	Review weekly liquidity reporting.
2	3/21/2025	Calvin Aas	1.5	Prepare support for presentation to the Committee re: liquidity.
2	3/21/2025	Calvin Aas	0.8	Update presentation for the Committee re: liquidity.
2	3/21/2025	Megan Hyland	0.3	Participate on call with the Debtors' financial advisors re: liquidity.
2	3/21/2025	Thiago Nunes Rodrigues	0.3	Review draft materials for the Committee re: administrative and wind-down disbursements.
2	3/21/2025	Thiago Nunes Rodrigues	0.3	Participate on call with the Debtors' financial advisors re: liquidity.
2	3/23/2025	Calvin Aas	1.0	Revise liquidity update for the Committee.
2	3/24/2025	Calvin Aas	1.2	Continue to revise liquidity update for the Committee.
2	3/24/2025	Thiago Nunes Rodrigues	0.8	Review and provide comments on materials for the Committee re: administrative and wind-down disbursements.
2	3/25/2025	Calvin Aas	0.2	Prepare estimate of professional fees for budget.
2	3/25/2025	Calvin Aas	1.7	Revise liquidity update for the Committee.
2	3/25/2025	Elizabeth Hu	0.3	Review and provide comments on liquidity update for the Committee.
2	3/25/2025	Megan Hyland	0.4	Review and provide comments on liquidity update for the Committee.
2	3/26/2025	Calvin Aas	1.1	Finalize draft of liquidity update for the Committee.
2	3/26/2025	Calvin Aas	1.0	Perform quality control analysis of liquidity update report for the Committee.
2	3/28/2025	Calvin Aas	0.5	Participate on call with the Debtors' financial advisors re: liquidity.
2	3/28/2025	Calvin Aas	0.9	Review weekly liquidity reporting.
2	3/28/2025	Calvin Aas	1.0	Prepare analysis of weekly liquidity variance reporting.
2	3/28/2025	Calvin Aas	0.8	Assess latest actuals compared to the administrative and wind-down budgets.
2	3/28/2025	Megan Hyland	0.5	Participate on call with the Debtors' financial advisors re: liquidity.

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2	3/28/2025	Thiago Nunes Rodrigues	0.5	Participate on call with the Debtors' financial advisors re: liquidity.
2	3/30/2025	Calvin Aas	0.7	Update materials for the Committee re: budgets.
2	3/31/2025	Calvin Aas	0.2	Draft correspondence to the Debtors' financial advisors re: liquidity updates.
2	3/31/2025	Calvin Aas	0.7	Update report to the Committee re: budgets per comments from the FTI team.
2	3/31/2025	Calvin Aas	1.7	Finalize report to the Committee re: budgets.
2	3/31/2025	Megan Hyland	0.3	Review and provide comments on liquidity update for the Committee.
2	3/31/2025	Thiago Nunes Rodrigues	0.5	Review and provide comments on materials for the Committee re: administrative and wind-down disbursements.
<b>2 Total</b>			<b>59.0</b>	
5	3/3/2025	Sophia Cassidy	0.8	Update lease tracker based on recent docket filings.
5	3/3/2025	Thiago Nunes Rodrigues	0.1	Review updates to the lease tracker following lease termination and designations.
5	3/4/2025	Thiago Nunes Rodrigues	0.3	Assess store locations extending the designation rights period.
5	3/5/2025	Sophia Cassidy	0.4	Update lease tracker for recent docket filing.
5	3/12/2025	Sophia Cassidy	0.3	Update lease tracker for recent docket filing.
5	3/13/2025	Sophia Cassidy	0.7	Update lease tracker for recent docket filing.
5	3/17/2025	Thiago Nunes Rodrigues	0.5	Review and amend updated lease tracker following new docket filings for rejections.
5	3/21/2025	Sophia Cassidy	0.4	Update lease tracker regarding recent docket filings.
5	3/25/2025	Sophia Cassidy	0.5	Update lease tracker regarding docket filings.
5	3/26/2025	Sophia Cassidy	0.5	Update lease tracker regarding recent docket filings.
5	3/31/2025	Sophia Cassidy	0.4	Update lease tracker regarding recent docket filings.
<b>5 Total</b>			<b>4.9</b>	

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Task Category	Date	Professional	Hours	Activity
11	3/25/2025	Megan Hyland	0.5	Listen to court hearing re: case update and lease designation objections (partial).
<b>11 Total</b>			<b>0.5</b>	
14	3/18/2025	Steven Simms	0.3	Review update on administrative claim payment items.
14	3/21/2025	Elizabeth Hu	0.3	Assess administrative claim distributions.
14	3/21/2025	Sophia Cassidy	0.6	Prepare summary of administrative claims.
14	3/21/2025	Steven Simms	0.4	Review items related to administrative claim payment timing.
14	3/21/2025	Steven Simms	0.3	Correspond with creditor on administrative claim payment timing.
14	3/21/2025	Thiago Nunes Rodrigues	0.4	Prepare estimate of pre-closing administrative claims recovery.
14	3/21/2025	Thiago Nunes Rodrigues	0.3	Review pre-closing administrative claims scheduled.
14	3/25/2025	Megan Hyland	0.6	Draft email correspondence to Committee counsel re: administrative claims.
14	3/25/2025	Steven Simms	0.4	Review items related to administrative claims payout and related correspondence with creditor.
14	3/27/2025	Elizabeth Hu	0.3	Review administrative claims reconciliation from the Debtors.
14	3/27/2025	Sophia Cassidy	1.3	Prepare administrative claims analysis.
14	3/27/2025	Thiago Nunes Rodrigues	0.3	Participate on call with the Debtors' financial advisors to discuss pre-closing administrative claims reconciliation process.
14	3/27/2025	Thiago Nunes Rodrigues	0.3	Prepare correspondence to FTI team regarding pre-closing administrative claims.
14	3/28/2025	Sophia Cassidy	0.9	Update administrative claims analysis.
14	3/28/2025	Steven Simms	0.4	Assess administrative payment items.
14	3/28/2025	Thiago Nunes Rodrigues	0.8	Review and provide comments to administrative claims analysis.
14	3/31/2025	Sophia Cassidy	0.7	Review administrative claims filings.
14	3/31/2025	Steven Simms	0.3	Assess administrative claim issues.
<b>14 Total</b>			<b>8.9</b>	

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<b>Task Category</b>	<b>Date</b>	<b>Professional</b>	<b>Hours</b>	<b>Activity</b>
18	3/19/2025	Elizabeth Hu	0.5	Participate on call with Committee counsel re: D&O investigation.
18	3/19/2025	Megan Hyland	0.1	Assess analyses required for D&O investigation.
18	3/19/2025	Megan Hyland	0.5	Participate on call with Committee counsel re: D&O investigation.
18	3/19/2025	Thiago Nunes Rodrigues	0.5	Participate on call with Committee counsel re: D&O investigation.
18	3/19/2025	Thiago Nunes Rodrigues	1.7	Review documents provided for D&O investigation.
18	3/20/2025	Brian Taylor	0.5	Participate on call with FTI team to discuss next steps for D&O investigations.
18	3/20/2025	Brian Taylor	0.6	Prepare request list for D&O investigations.
18	3/20/2025	Brian Taylor	0.4	Review documents and correspondence related to D&O investigation request list.
18	3/20/2025	Elizabeth Hu	0.5	Participate on call with FTI team to discuss next steps for D&O investigations.
18	3/20/2025	Megan Hyland	0.5	Assess information requests for D&O investigation analysis.
18	3/20/2025	Thiago Nunes Rodrigues	0.8	Draft initial request list for the D&O investigation.
18	3/20/2025	Thiago Nunes Rodrigues	0.5	Participate on call with FTI team to discuss next steps for D&O investigations.
18	3/20/2025	Thiago Nunes Rodrigues	1.0	Continue to review documents provided for D&O investigation.
18	3/21/2025	Brian Taylor	0.7	Review case background on specific transactions re: D&O investigation.
18	3/21/2025	Brian Taylor	1.0	Participate on call with FTI team to discuss D&O investigation and request list.
18	3/21/2025	Brian Taylor	0.7	Update request list for D&O investigations.
18	3/21/2025	Thiago Nunes Rodrigues	0.2	Draft correspondence to Committee counsel re: D&O investigations document request list.
18	3/21/2025	Thiago Nunes Rodrigues	1.0	Participate on call with FTI team to discuss D&O investigation and request list.
18	3/21/2025	Thiago Nunes Rodrigues	0.6	Review and amend D&O investigation request list.
18	3/24/2025	Calvin Aas	0.3	Participate on call with FTI team re: D&O investigations.
18	3/24/2025	Elizabeth Hu	0.4	Review updated D&O investigations diligence request list.

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18	3/24/2025	Elizabeth Hu	0.3	Participate on call with FTI team re: D&O investigations.
18	3/24/2025	Thiago Nunes Rodrigues	2.0	Update D&O investigations request list with comments from FTI team.
18	3/25/2025	Calvin Aas	0.7	Assess requests for D&O investigation analysis.
18	3/25/2025	Calvin Aas	1.1	Review documents relating to D&O investigation.
18	3/25/2025	Calvin Aas	2.0	Prepare initial analysis regarding D&O investigation.
18	3/25/2025	Steven Simms	0.2	Draft correspondence on D&O investigation items.
18	3/26/2025	Brian Taylor	0.3	Draft correspondence to FTI team related to D&O investigation document request list.
18	3/26/2025	Calvin Aas	1.9	Update D&O investigation analysis.
18	3/26/2025	Thiago Nunes Rodrigues	0.7	Assess documents related to D&O investigations.
18	3/27/2025	Calvin Aas	1.8	Update D&O investigation analysis per comments from the FTI team.
18	3/27/2025	Calvin Aas	1.0	Perform quality control analysis of D&O investigation analysis.
18	3/27/2025	Calvin Aas	0.6	Prepare support for D&O investigation analysis.
18	3/27/2025	Calvin Aas	0.6	Finalize updated draft of D&O investigation analysis.
18	3/27/2025	Thiago Nunes Rodrigues	0.3	Review and provide comments on D&O investigations analysis.
18	3/27/2025	Thiago Nunes Rodrigues	0.5	Prepare correspondence to Committee counsel and the Debtors' financial advisors re: D&O investigations document request list.
18	3/28/2025	Brian Taylor	0.6	Prepare budget for D&O investigations.
18	3/28/2025	Brian Taylor	1.0	Participate on call with FTI team to discuss D&O investigation analysis.
18	3/28/2025	Brian Taylor	0.5	Participate on call with FTI team re: D&O investigation updates.
18	3/28/2025	Calvin Aas	0.5	Participate on call with FTI team re: D&O investigation updates.
18	3/28/2025	David Berry	1.0	Participate on a call with FTI team to discuss D&O investigation analysis.
18	3/28/2025	David Berry	1.0	Assess market data for D&O investigation analysis.

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18	3/28/2025	David Berry	0.5	Participate on call with FTI team re: D&O investigation updates.
18	3/28/2025	Elizabeth Hu	0.5	Participate on call with FTI team re: D&O investigation updates.
18	3/28/2025	Megan Hyland	0.5	Assess analyses for D&O investigations.
18	3/28/2025	Megan Hyland	0.2	Review D&O investigation analysis.
18	3/28/2025	Thiago Nunes Rodrigues	1.0	Implement adjustments to analysis for D&O investigations.
18	3/28/2025	Thiago Nunes Rodrigues	0.5	Participate on call with FTI team re: D&O investigation updates.
18	3/31/2025	Calvin Aas	0.8	Update D&O investigation analysis.
18	3/31/2025	Calvin Aas	2.9	Prepare draft presentation for D&O investigation analysis.
18	3/31/2025	Calvin Aas	0.6	Review documents received re: D&O investigation analysis.
18	3/31/2025	David Berry	1.7	Compile and analyze relevant data for D&O investigation analysis.
18	3/31/2025	Megan Hyland	0.3	Assess update on investigation analysis.
18	3/31/2025	Thiago Nunes Rodrigues	0.3	Correspond with Committee counsel re: update on D&O investigations request list.
18	3/31/2025	Thiago Nunes Rodrigues	0.3	Participate on call with the Debtors' financial advisors to discuss D&O investigations request list.
<b>18 Total</b>			<b>41.7</b>	
21	3/3/2025	Clifford Zucker	0.1	Participate on call with Committee counsel on case update.
21	3/6/2025	Steven Simms	0.3	Correspond with creditor on case updates and key issues.
<b>21 Total</b>			<b>0.4</b>	
24	3/11/2025	Calvin Aas	0.5	Review initial fee application exhibits for February.
24	3/12/2025	Calvin Aas	1.5	Review the February fee application exhibits.
24	3/12/2025	Sophia Cassidy	1.5	Prepare February fee application.
24	3/18/2025	Calvin Aas	0.2	Review updates to the February fee application exhibits.

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Task Category	Date	Professional	Hours	Activity
24	3/18/2025	Megan Hyland	0.5	Review and provide comments on the February fee application.
24	3/19/2025	Calvin Aas	1.0	Finalize initial draft fee application for February.
24	3/21/2025	Megan Hyland	0.3	Review February fee application for compliance with bankruptcy guidelines.
24	3/24/2025	Calvin Aas	0.7	Incorporate updates to the February fee application.
24	3/24/2025	Elizabeth Hu	0.6	Review and comment on February fee application.
24	3/25/2025	Calvin Aas	1.5	Incorporate updates to the February fee application.
24	3/26/2025	Calvin Aas	0.7	Revise the February fee application with comments from FTI team.
24	3/26/2025	Elizabeth Hu	0.3	Review and provide comments on the February fee application.
24	3/27/2025	Calvin Aas	0.3	Update fee application for February per comments from FTI team.
24	3/28/2025	Calvin Aas	0.6	Finalize February fee application.
24	3/31/2025	Calvin Aas	0.9	Update fee application per comments from Committee counsel.
24	3/31/2025	Calvin Aas	0.2	Correspond with Committee counsel re: requested February fee application updates.
<b>24 Total</b>			<b>11.3</b>	
<b>Grand Total</b>			<b>131.3</b>	